

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Tomohiro ITO et al.
Serial No. : 10/527,939
For : HEADPHONES
Filed : December 27, 2005
Examiner : Huyen D. Le
Art Unit : 2614
Confirmation No. : 2370

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CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via
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Patricia A. Dubyne
(Name of person signing transmittal)

Patricia A. Dubyne

Signature

December 9, 2008
Date of Signature

AMENDMENT UNDER 37 C.F.R. §1.116

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on October 20, 2008 having a three-month statutory period for response set to expire on January 20, 2009, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.